



A Key Pillar of State Government

OFFICE OF THE STATE AUDITOR



OFFICE OF THE
STATE AUDITOR

Mission Statement

We provide Utah taxpayers and government officials with an independent assessment of financial operation, statutory compliance, and performance management for state and local government.



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Objective

Be a constitutional watchdog to ensure that taxpayer funds are being spent legally, efficiently, and effectively.



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Office of the State Auditor

- Local Government Oversight
- Data and Technology Audit
- Financial Audit
- Special Projects
- Performance Audit



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Local Government Oversight

- Launched Salesforce to -
 - improve workflow
 - manage on-line report submission
 - unify local government communication records
- Electronic user submission of financial reports
- Enforcement of financial transparency database reporting



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Local Government Oversight

- On-line training
 - Introduction to Budgeting
 - Introduction to OPMA
 - Introduction to GRAMA
- CPA workpaper reviews
- Proactive review of budgetary compliance
- Bank statement reviews of smaller local governments



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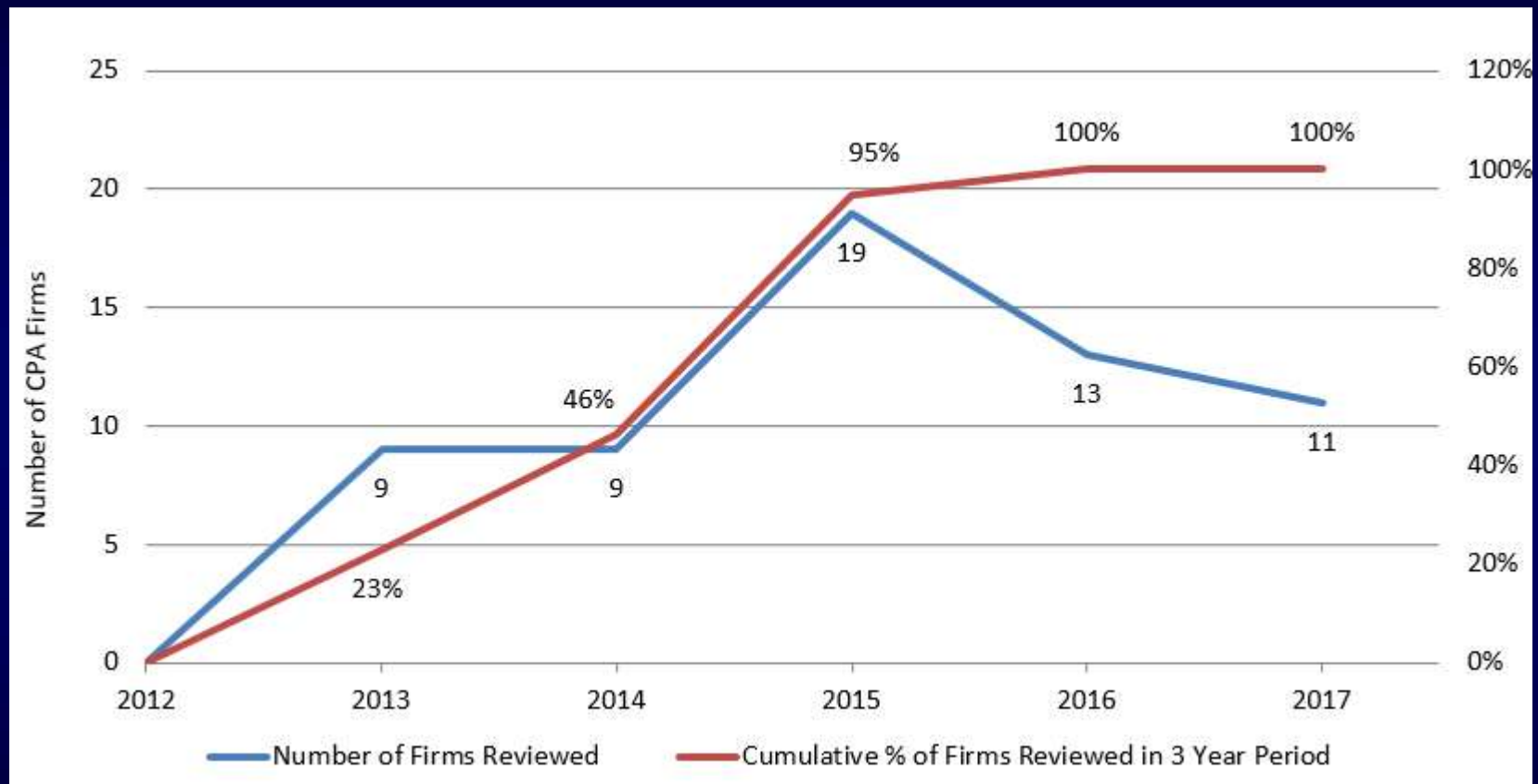
Subpoenas Issued

Fiscal Year	To a Public Entity	To a Public Official	To a Private Entity or Individual Regarding a Public Entity or Official
2017	1	3	12
2018	0	0	44



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CPA Workpaper Reviews – 3 Year Rotating Period



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Data and Technology Audit

- Performs reviews of systems and applications in support of -
 - financial statement audits
 - single audit
 - operations of the State



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Data and Technology Audit

- Develops audit tools and assists with data acquisition and analysis for other types of audits
- Supports the risk assessment and security reviews of data systems for state and local governments



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Financial Audit

- Responsible for auditing all State departments, agencies, and colleges and universities
- Audits both State funds and federal grants



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Financial Audit

- Financial audits are conducted in accordance with:
 - Generally accepted auditing standards,
 - Government Auditing Standards, and the
 - Single Audit Act



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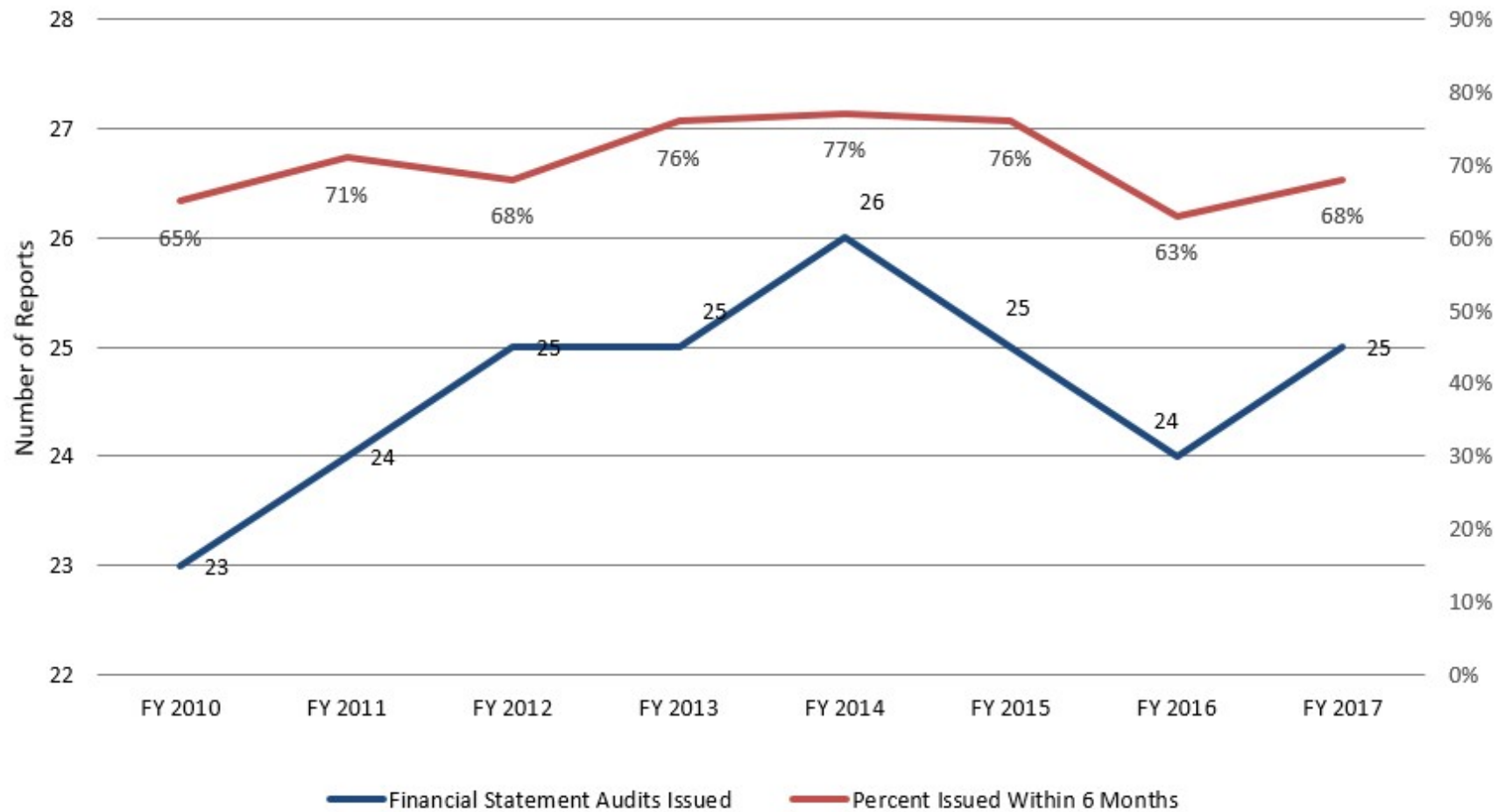
Financial Audit

- Approximately 80 reports issued annually
 - 26 Financial Audit Reports
 - 55 Letters to Management, Attestation Reports, and Other Reports



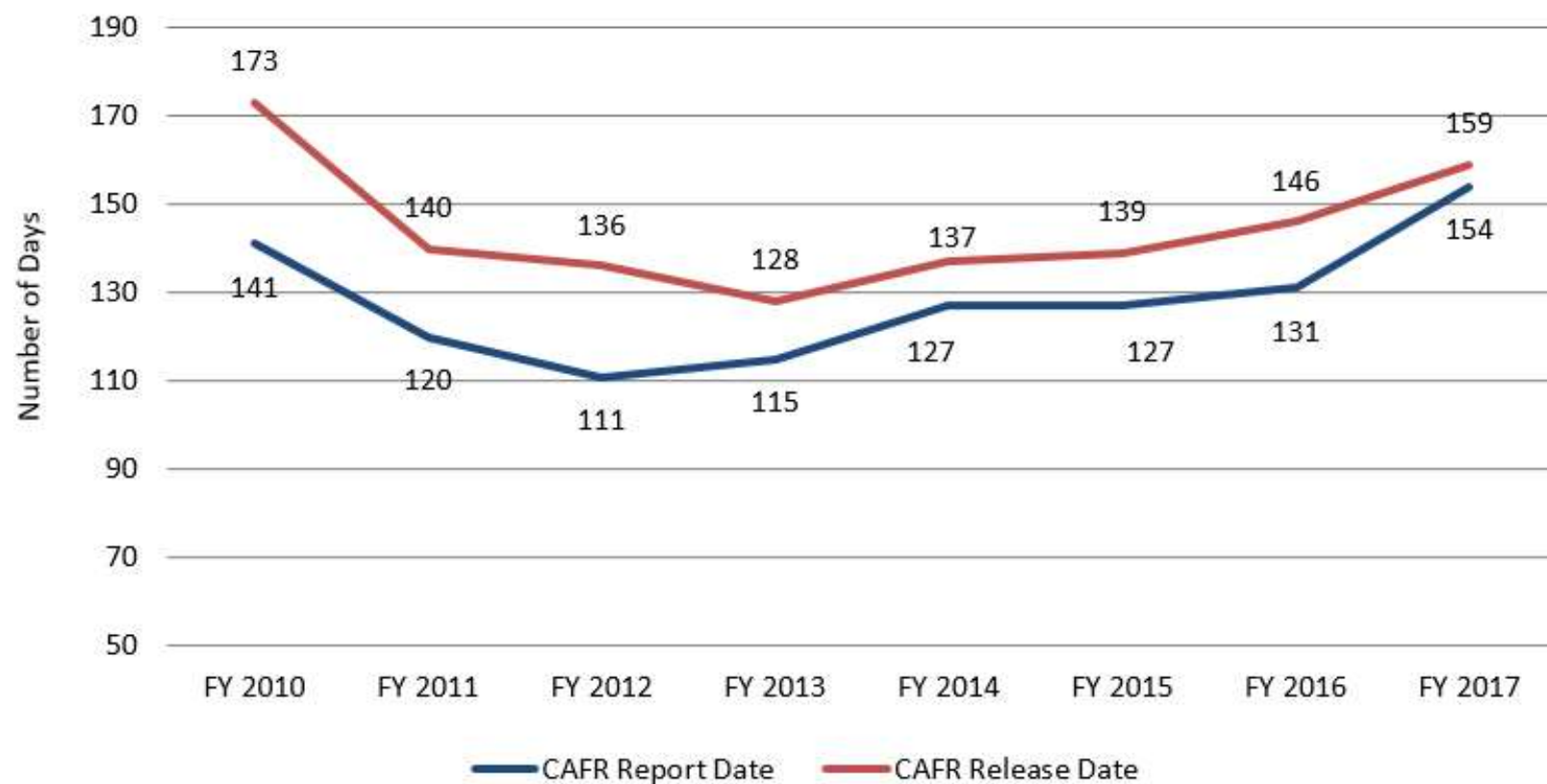
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Annual Financial Statement Audits Completed on a Timely Basis (Excluding State CAFR)



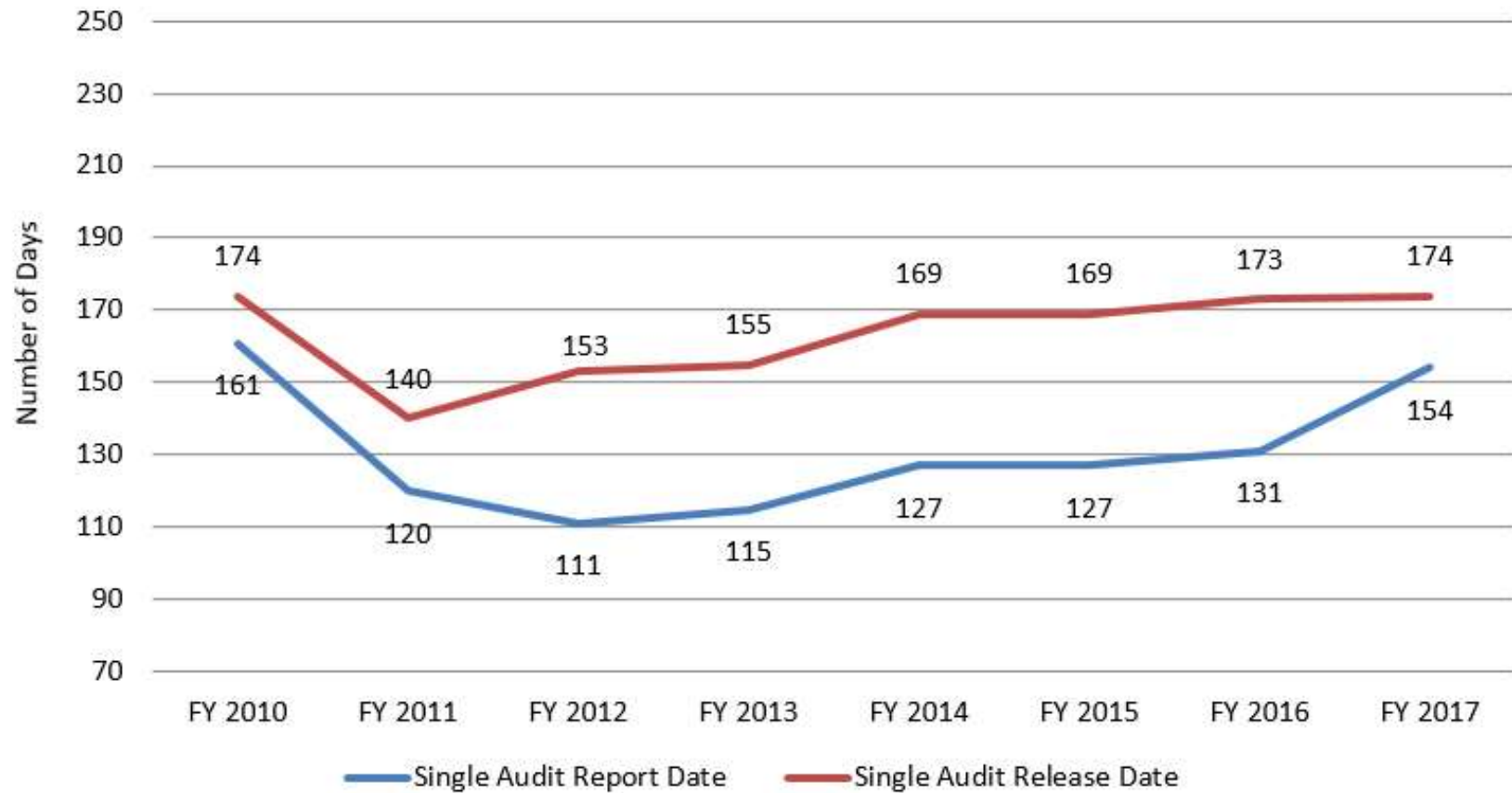
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Comprehensive Annual Financial Report (CAFR) Timeliness: Number of Days to Report Date and Release Date



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Single Audit Timeliness: Number of Days to Report Date and Release Date



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Special Projects / Hotline

- Investigate waste, fraud, and abuse
- Investigate allegations of public corruption
- Turn any potential criminal findings over to AG or county attorneys for prosecution



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hotline.utah.gov



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Performance Audit

- Conducts audits that evaluate the efficiency of operations and the effectiveness of programs
- Can also measure operational compliance to given criteria such as:
 - state or federal law,
 - administrative rule, or
 - policy.



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OSA Staff Counts

(Includes Interns)	FY15	FY16	FY17	FY18
Head Count				
High	53	54	53	62*
Low	39	47	43	51
FTE				
High	45	50	43	44**
Low	38	42	40	43**

* Projected head count as of May 2018

** Through January 12, 2018



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OSA Budget

Agrees to HB 6		Actual FY 17	Appropriated FY 18	Proposed FY 19
BB	Beginning Balance	\$ 927,700	\$ 1,273,600	\$ 663,000
GF	General Fund - On Going	\$ 3,259,000	\$ 3,318,200	\$ 3,319,800
GF	General Fund - One Time	\$ 5,600	\$ (181,800)	
DC	Dedicated Credits	\$ 2,338,900	\$ 1,946,100	\$ 1,936,500
CB	Closing Balance	\$ (1,273,600)	\$ (663,000)	\$ -
	Total	\$ 5,257,600	\$ 5,693,100	\$ 5,919,300
AA	Personnel Services	\$ 4,692,700	\$ 5,008,600	\$ 5,367,600
BB	Travel - In State	\$ 13,000	\$ 13,000	\$ 13,000
CC	Travel - Out of State	\$ 9,000	\$ 10,000	\$ 10,000
DD	Current Expense	\$ 335,100	\$ 333,500	\$ 339,200
EE	IT Current Expense	\$ 147,600	\$ 303,000	\$ 182,200
FF	IT Capital Outlay	\$ 60,200	\$ 25,000	\$ 7,300
	Total	\$ 5,257,600	\$ 5,693,100	\$ 5,919,300

Does Not Reflect Requested Increase for Dedicated Credits in FY18 and Fy19



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OSA Requested Dedicated Credit Increase

<i>Requested Increase for Professional Services (Dedicated Credits)</i>			
		Proposed FY 18	Proposed FY 19
DC	Dedicated Credits	\$ 464,600	\$ 882,300
	Total	\$ 464,600	\$ 882,300
AA	Personnel Services	\$ 154,400	\$ 439,800
BB	Travel - In State		
CC	Travel - Out of State		
DD	Current Expense	\$ 310,200	\$ 442,500
EE	IT Current Expense		
FF	IT Capital Outlay		
	Total	\$ 464,600	\$ 882,300



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OSA Budget

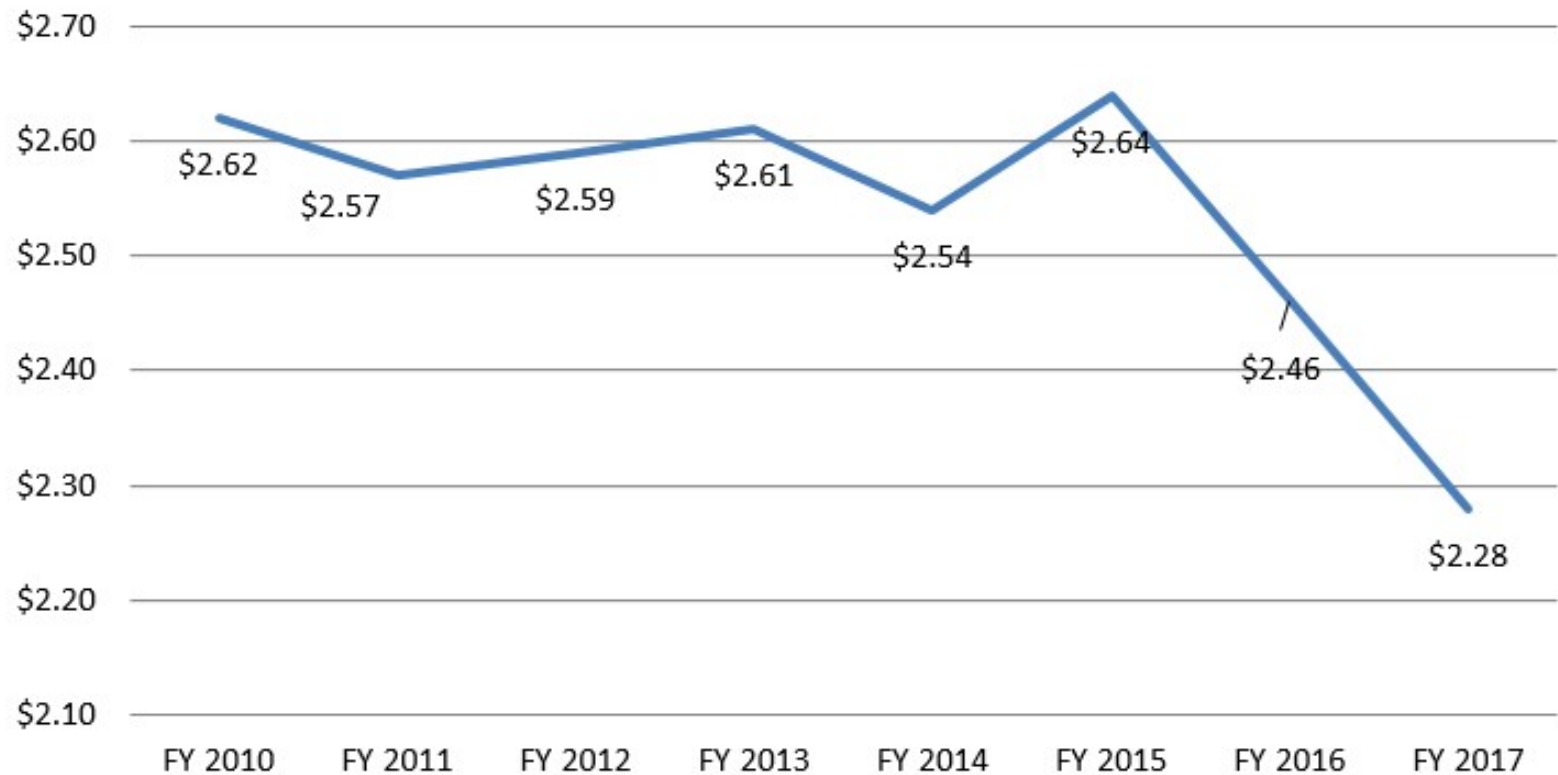
With Dedicated Credit Increase		Actual FY 17	Requested FY 18	Requested FY 19
BB	Beginning Balance	\$ 927,700	\$ 1,273,600	\$ 663,000
GF	General Fund - On Going	\$ 3,259,000	\$ 3,318,200	\$ 3,319,800
GF	General Fund - One Time	\$ 5,600	\$ (181,800)	
DC	Dedicated Credits	\$ 2,338,900	\$ 2,410,700	\$ 2,818,800
CB	Closing Balance	\$ (1,273,600)	\$ (663,000)	\$ -
	Total	\$ 5,257,600	\$ 6,157,700	\$ 6,801,600
AA	Personnel Services	\$ 4,692,700	\$ 5,163,000	\$ 5,807,400
BB	Travel - In State	\$ 13,000	\$ 13,000	\$ 13,000
CC	Travel - Out of State	\$ 9,000	\$ 10,000	\$ 10,000
DD	Current Expense	\$ 335,100	\$ 643,700	\$ 781,700
EE	IT Current Expense	\$ 147,600	\$ 303,000	\$ 182,200
FF	IT Capital Outlay	\$ 60,200	\$ 25,000	\$ 7,300
	Total	\$ 5,257,600	\$ 6,157,700	\$ 6,801,600

Totals Reflecting Requested Increase for Dedicated Credits in FY18 and Fy19



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Cost of Auditing per \$10,000 of State Expenditure



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